



Instructions for Form 8283

(Revised October 1986)

Noncash Charitable Contributions

(Section references are to the Internal Revenue Code, unless otherwise noted.)

General Instructions

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to

Specific Instructions

Identification Number.—Donors who are individuals must enter their social security number; all other donors should enter their employer identification number.

Partnerships and S Corporations.—A

traded on a stock exchange or in an over-the-counter market.

Note: Columns (d), (e), and (f) do not have to be completed for items with a value of \$500 or less.

Line 1, column (d).—Enter the approximate date you acquired the property. If the property was created, produced, or manufactured by or for you, enter the date the property was substantially completed.

Line 1, column (e).—State how you acquired the property, i.e., by purchase, gift, inheritance, or exchange.

Line 1, column (f).—You do not have to complete this column for:

- Publicly traded securities; or
- Property held six months or more for which the information is not available.

If you do not have to complete column (f),

property before and after the gift and the conservation purpose furthered by the gift.

Line 1, column (h).—Enter the method(s) you used to determine the fair market value of your donation. The fair market value of used household goods and clothing is usually much lower than the price paid when new. For this reason, standard formulas or methods to value this kind of property are generally not appropriate. A good measure of value for this kind of property might be the price that buyers of these used items actually pay in consignment or thrift shops.

Examples of entries to make in this column include:

- "Appraisal."
- "Thrift Shop Value" (for clothing or household goods).
- "Catalog" (for stamp or coin collections, etc.).
- "Comparable Sales" (for real estate and other kinds of assets).

See **Publication 561**, Determining the Value of Donated Property, for more information on methods of valuing different kinds of property.

Part II, Other Information

Attach a separate statement if there is more than one property to which Part II applies. Give the information which the form requires for each property separately and identify which property listed in Part I the information relates to.

Line 2.—Complete lines 2(a)–2(e) only if you contributed less than the entire interest in the donated property during the tax year. Enter on line 2(b) the amount claimed as a deduction for this year and in any earlier tax years for gifts of a partial interest in the same property. If the organization that received the prior interest in the property is the same as the one listed on line 1, column (a), you do not have to complete line 2(c).

Line 3.—Complete lines 3(a)–3(c) only if you attached restrictions to the right to the income, use, or disposition of the donated property. Attach a statement explaining:

- The terms of any agreement or understanding that relates to the income, use, sale, or other disposition of the property; and
- Whether the property is designated for a particular use, e.g., the use of donated furniture in the reading room of the organization's library.

Section B

Part I, Donee Acknowledgment

The donee organization must complete Part I. Before submitting Form 8283 to the donee for acknowledgment, complete at least your name, identification number, and description of the donated property (line 3, column (a)). If tangible property is donated, you must also describe the physical condition of the property (line 4) at the time of the gift. Complete the Taxpayer (Donor) Statement in Part III, if it is applicable, before submitting Form 8283 to the donee. See the instructions for Part III.

The person acknowledging the gift must be an official authorized to sign the tax returns of the organization, or a person specifically designated to sign Form 8283. After completing Part I, the organization must return Form 8283 to you, the donor. A copy of this form must be provided to the donee organization for its records. You may then complete any remaining information required in Part II. Also, Part IV may be completed at this time by the qualified appraiser.

Note: *If the donee organization sells, exchanges, transfers, or otherwise disposes of the property within two years after the date of the receipt of the contribution, the organization must file an information return on Form 8282, Donee Information Return, with the IRS and send a copy to the donor. However, an exception applies to items having a value of \$500 or less which are part of a group of similar items contributed. For these items, a donee organization does not have to file Form 8282 if the donor completed and signed the statement in Part III (Section B) of Form 8283. This rule applies only to items clearly identified in Part II as having a value of \$500 or less.*

Part II, Information on Donated Property

The information provided in Part II must be based on a written appraisal by a qualified appraiser, unless the property donated is:

- Nonpublicly traded stock valued at \$10,000 or less; or
- Securities for which market quotations are considered to be readily available because the issue satisfies the five requirements explained in Announcement 86-4, 1986-4 I.R.B. 51. At the time this form went to print, final regulations for section 170 were being written that will incorporate the information in this Announcement.

Use Part II to summarize your appraisal or appraisals. You do not need to attach the appraisals, but you should keep them for your records.

The appraisal must be made not earlier than 60 days before the date you contribute the property. It must be received by you before the due date (including extensions) of the return on which the deduction is first claimed. For a deduction first claimed on an amended return, the appraisal must be received before the date the amended return was filed.

A separate qualified appraisal and a separate Form 8283 is required for each item of property except for an item which is part of a group of similar items of property. Only one qualified appraisal is required for a group of similar items of property contributed in the same tax year, provided the appraisal includes all the required information for each item.

The appraiser may select any items whose aggregate value is appraised at \$100 or less for which a group description rather than a specific description of each item will suffice.

If similar items of property are given to more than one donee and the total is more than \$5,000, a separate Form 8283 must be attached for each donee. For example, if you deduct \$2,000 for books given to College A, and \$2,500 for books given to College B, and \$900 for books given to a public library, you must attach a separate Form 8283 for each donee.

See temporary regulations section 1.170A-13T(c)(3)(i)–(ii) for a definition of a qualified appraisal and for information to be included in the appraisal.

Line 3.—In column (a) describe the property in enough detail so that a person who is not familiar with the type of property could determine that the property appraised is the property that was contributed.

Include in column (e) the fair market value from the qualified appraisal. For property for which a qualified appraisal was not required, include the fair market value you determine to be correct.

If you have reasonable cause for being unable to provide the information for columns (b), (c), and (d), attach an appropriate explanation to Form 8283 to prevent your deduction from being automatically disallowed.

Part III, Taxpayer (Donor) Statement

If you (the donor) complete Part III, the donee is relieved of filing Form 8282, Donee Information Return, for items having a value of \$500 or less. See the **Note** in the Part I instructions of this section for more information on the filing of Form 8282 by the donee.

Complete Part III only for donated items which are included in Section B and which have an appraised value of \$500 or less per item. Be sure to also clearly identify these items in Part II.

All shares of nonpublicly traded stock, or items that form a set, are considered one item. For example, a collection of books written by the same author, components of a stereo system, or six place settings of a pattern of silverware are considered one item for the \$500 test.

Example. *A taxpayer donated 15 books to a charitable organization. The value of each book is \$400 (\$6,000 total). Ten of the books are by the same author. The taxpayer should report all 15 books in Part II. The taxpayer should also complete Part III for the 5 books which are by different authors.*

Part IV, Certification of Appraiser

You must have an appraiser complete Part IV for any property for which an appraisal is required. This section **MUST** be completed in order for the individual to be considered a qualified appraiser. See temporary regulations section 1.170A-13T(c)(5) for a definition of a qualified appraiser.

Persons who cannot be qualified appraisers are listed in the Certification of Appraiser (Part IV) of Form 8283. Usually, a party to the transaction will not qualify to sign the certification. However, a person who sold, exchanged, or gave the property to the donor may sign the certification if the property is donated within two months of the date the donor acquired it and the property's appraised value does not exceed its acquisition price.

An appraiser may not be considered qualified if the donor had knowledge of facts which would cause a reasonable person to expect the appraiser to overstate falsely the value of the donated property. An indication that this is true is an agreement between the donor and the appraiser concerning the amount at which the property will be valued and such an amount exceeds the fair market value of the property.

Usually, appraisal fees cannot be based on a percentage of the appraised property value unless the fees were paid to certain not-for-profit associations. See temporary regulations section 1.170A-13T(c)(6)(ii) for the requirements which have to be met.

Failure To File Form 8283, Section B.—If you give property required to be reported in Section B and you fail to attach the form to your return, the deduction will not be allowed unless your failure was due to a good faith omission. If the IRS requests that you submit this form because you had not attached it to your return, you have 90 days to submit a completed Section B of Form 8283 before the charitable deduction is disallowed.